IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 1233 of 1999

A C T O
V/S
M/S SONI BROS

Mr. NM LODHA & Mr. ANIL BHANSALI, for the Revenue.

Mr. RAJESH JOSHI, Mr. KS YADAV, Mr.JL PUROHIT, Ms.REKHA BORANA, Mr.LALIT for Mr.DINESH MEHTA, Mr.ANIL JOSHI for Mr.SANJEEV JOHARI, Ms.ABHILASHA for Mr. VIKAS BALIA, Mr.ARVIND SHRIMALI, for the respondent

Date of Order : 7.9.2007

HON'BLE SHRI N P GUPTA,J.

ORDER

This order decides the bunch of cases listed as Appendix-I. This bunch involves common question of law about liability of penalty under Section 78(5), or corresponding provisions of the old Act of 1954. The controversy has already been decided by me vide judgment dt. 5.9.2007, passed in bunch of the revisions led by S.B. Civil Revision No. 555/2003 A.C.T.O., F/S. Sri Ganganagar Vs. M/s. Dev Trading Co. In accordance with the principles propounded in the aforesaid judgment in Dev Trading Co.’s case, the cases in Appendix I are divided into three categories, being Schedule-A, Schedule-B and Schedule-C, and by allowing these revisions also, the impugned orders of the learned Tax Board, and the Dy. Commissioner (Appeals) are set aside, and the matters are sent back to the concerned Dy. Commissioner (Appeals) to decide the matters afresh, and in accordance with the principles propounded by this Court in the aforesaid judgment in M/s. Dev Trading Co.’s case.

(N P GUPTA),J.

Appendix-I

SCHEDULE : - A

1	C.R. 299/2001	BELL CEREMICKS Vs.A C T O
2	C.R. 590/2002	C T O HANUMANGARG Vs.M/S GOYAL INDUSTRIES
3	C.R. 718/2002	ACTO WARD II CIRCLE B SRINGAGANGAR Vs.M/S GANGA NAGAR TIMBER SRIGANGANAGAR
4	C.R. 751/2002	ACTO FLYING SQUAD II JODHPUR Vs.M/S JANTA AGRICULTURE & TROLLY PARTS JU
5	C.R. 770/2002	ASSISTANT C T O SRIGANGANAGAR Vs.M/S RALCHEM LIMITED
6	C.R. 776/2002	ASSISTANT COMMISSIONER PALI Vs.M/S MUKESH KUMAR NAVEEN CHANDRA SUMERPUR
7	C.R. 796/2002	ASS. C T O SRIGANGANGAR Vs.M/S SANJAY OIL MILLS
8	C.R. 852/2002	ASSISTANT COMMERCIAL TAXES OFFICER Vs.M/S CHOUDHARY KRISHI VIKAS MACHINERY
9	C.R. 854/2002	A C T O SRIGANGANAGAR Vs.M/S KARTAR SINGH HARI SINGH & COM
10	C.R. 858/2002	ASSTT.COMM.TAXES OFFICER,ABU ROAD Vs.M/S.GAYATRI UDHYOG ,BARMER
11	C.R. 860/2002	COMM.TAXES OFFICER Vs.M/S.HIND TIMBER STORE
12	C.R. 861/2002	ASS. C T O JODHPUR Vs.M/S NAGAL TIMBER MART
13	C.R. 866/2002	A C T O PALI Vs.M/S SITA MARKETING JODHPUR
14	C.R. 900/2002	ASS. C T O SRIGANGANAGAR Vs.M/S MK STEELS
15	C.R. 901/2002	A C T O CHITTORGARG Vs.M/S OM PRAKASH PROPRIETOR
16	C.R. 907/2002	ASSTT.COMM.TAXES OFFICER, JODHPUR Vs.M/S.LAKHPAT TRADING CORPORATION
17	C.R. 915/2002	ASSTT.COMM.TAXES OFFICER,FLYING,JODHPUR Vs.M/S.LAKHPAT TRADING CORPORATION
18	C.R. 989/2002	ACTO ABU ROAD Vs.M/S RAJMAL BHAGAJI PALI MARWAR
19	C.R. 992/2002	ACTO W-II, CIR A, BHILWARA Vs.TALESARA TECHNOTRADE, UDAIPUR
20	C.R. 1012/2002	ACTO, FL.SQUAD, JODHPUR Vs.MS. INDIAN GUM INDUSTRIES
21	C.R. 1167/2002	ACTO, ANTI EVASION II, SRIGANGANAGAR Vs.MS.LUPIN AGRO CHEMICALS LTD.
22	C.R. 1202/2002	ASSISTANT COMMERCIAL TAXES OFFICE JODHPU Vs.M/S BHARAT TRADING COMOPANY
23	C.R. 1207/2002	ACTO, WARD-III,CIR.A, BHILWARA Vs.MS. MADHUMILAN IND.,SPG DIV.
24	C.R. 1224/2002	ACTO, ANTI EV.-I, ABU ROAD Vs.MS. VK SALES CORPORATION
25	C.R. 1226/2002	ACTO, WARD-II,CIR.B, UDAIPUR Vs.MS. PANNALAL C/O MS. MEENA COAL MERCHAN
26	C.R. 1229/2002	ACTO, FLYING SQUAD-II, JODHPUR Vs.MS. PUKHRAJ BHANWARLAL & CO.
27	C.R. 1253/2002	ACTO, ANTI EV.-I, ABU ROAD Vs.MS. HARENDRA SINGH NARAIN SINGH
28	C.R. 1311/2002	ACTO, ANTI EV.-II,JODHPUR Vs.MS. RAVI ENTERPRISES
29	C.R. 1317/2002	ACTO, FLYING SQUAD-II, JODHPUR Vs.M/S HANUMAN TIMBERS
30	C.R. 1318/2002	ACTO,ANTI EV.-II,JODHPUR Vs.M/S JAI AGENCIES
31	C.R. 1319/2002	ACTO, FLYING SQUAD-I, JODHPUR Vs.MS. HARIHAR MANTUNG CHEMICALS
32	C.R. 1323/2003	ACTO, W-I,SIROHI Vs.M/S DINESH CHAND R.AGARWAL
33	C.R. 627/2005	C.T.O.,A/E, HANUMANGARH Vs.M/S BHATTAR & CO.

SCHEDULE : - B

1	C.R. 795/2002	ASSISTANT COM. TAXES OFFICER HANUMANGARG Vs.M/S JAGDAMBA TRADERS
2	C.R. 902/2002	ACTO WARD I CIRCLE NIMBAHERA Vs.M/S SHYAM KIRANA STORE
3	C.R. 908/2002	A C T O PALI Vs.M/S SATYA NARAYAN
4	C.R. 947/2002	A C T O PALI Vs.M/S SATYA NARAYAN
5	C.R. 1248/2002	A C T O JODHPUR Vs.M/S KD MAHESHWARI AND COMPANY

SCHEDULE : - C

1	C.R. 1233/1999	A C T O Vs.M/S SONI BROS
2	C.R. 613/2002	ASSISTANT COMMERCIAL TAXES OFFICE PALI Vs.M/S KIRAN SABUN UDHYOG
3	C.R. 909/2002	ACTO ANTI EVASION I JODHPUR Vs.M/S DOONGAR MAL RAM CHANDRA BARMER
4	C.R. 1254/2002	ACTO, ANTI EV.,ABU ROAD Vs.MS. SWASTIK FERTLIZERS & CHEM. LTD.
5	C.R. 1310/2002	ACTO, WARD-III, PALI Vs.M/S SAMAY MARKETING, JAIPUR